

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 650 Section 650.115 Penalties, Interest and Procedures</b>
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**TITLE 86: REVENUE**

**PART 650  
COUNTY WATER COMMISSION USE TAX**

**Section 650.115 Penalties, Interest and Procedures**

All penalties (both civil and criminal), provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, the filing, processing and disposition of claims, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under Section 4(d) of the Water Commission Act of 1985 as under the Use Tax Act (Ill. Rev. Stat. 1987, ch. 120, pars. 439.1 et seq.).